

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

SHASTA STRATEGIC INVESTMENT FUND,  
LLC et al,

Petitioners,

v

UNITED STATES OF AMERICA,

Respondent.

No C-04-4264 VRW

Administratively  
consolidated with cases  
Nos 04-4309 VRW  
04-4310 VRW  
04-4398 VRW  
04-4399 VRW  
04-4064 VRW

ORDER

AND ADMINISTRATIVELY CONSOLIDATED  
CASES

Petitioner Presidio Growth seeks readjustment of partnership items under § 6226 of the Internal Revenue Code of 1986 (IRC) (26 USC § 6226). On August 10, 2005, petitioner moved for partial summary judgment. Pet Mot SJ (Doc #24) at 1; Gov't 56(f)/Stay Mot (Doc #81-1 of 04-4264) at 4.

On September 2, 2005, the government moved in a related case, No C-04-4264, to stay all proceedings until the resolution of a criminal tax fraud trial in New York involving the principals of Presidio, John Larson and Robert Pfaff, United States v Stein, et al, 05 Crim 888 LAK. Doc #74-1 in 04-4264. The court granted the government's motion for a stay, which expired September 11, 2006. Doc #95 of 04-4624.

1           The government presently moves to extend the stay of this  
2 case pending the conclusion of the parallel criminal proceedings in  
3 Stein, for which trial is currently set to begin January 16, 2007.

4 Doc #99. Petitioners oppose extending the stay. Doc #100.

5           Having considered the parties' motions and oral  
6 arguments, IT IS HEREBY ORDERED that:

7           All further proceedings in this litigation shall be  
8 stayed until January 16, 2007, at which time Presidio may renew its  
9 motion for summary judgment. The court also directs the parties on  
10 or before January 19, 2007, to apprise the court by memoranda not  
11 to exceed five pages on the status of the proceedings in Stein.

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13           IT IS SO ORDERED.

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16 VAUGHN R WALKER

17 United States District Chief Judge  
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